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EXHIBIT A

FUNCTIONAL STATEMENT, CHIEF, FISCAL DIVISION

I. MISSION

As a principal staff officer of the office of the Chief, Administrative Staff, the Chief, Fiscal Division, is charged with the accounting and audit control of all vouchered funds and reporting control for all vouchered and confidential funds appropriated for the operation of CIA and NSC.

II. RESPONSIBILITIES AND AUTHORITY

Within the limits of his assigned mission, the Chief, Fiscal Division, is responsible for, and has commensurate authority to accomplish the fulfillment of the duties as set forth below. He may delegate, except when expressly prohibited from so doing, to members of his Division appropriate portions of his responsibilities together with proportionate authority for their fulfillment, but he may not delegate or relinquish his over-all responsibility for results.

A. FUNCTIONS

1. Requisition all vouchered and confidential disbursing funds from the Treasury Department for the operation of CIA and NSC.
2. Examine requests for travel of employees and other civilian personnel rendering service for CIA and NSC, payment for which is made from vouchered funds for completeness and propriety and issue necessary travel orders.
3. Approve applications for travel advances and approve certifying officer and agent cashier bonds for vouchered operations.
4. Approve the granting of temporary lodging, separation and transfer allowances to employees paid from vouchered funds stationed abroad.
5. Establish and maintain accounting systems and procedures for the proper accounting to Treasury Department, General Accounting Office, and Bureau of Budget of all vouchered and confidential funds appropriated for the operation of CIA and NSC.
6. Establish and maintain audit processes for vouchered fund expenditures.
7. Examine personnel actions, purchase orders, job orders and contracts for completeness and propriety of payment.
8. Maintain reporting control of all tax and retirement deductions from vouchered and confidential payrolls.

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9. Prepare and submit periodic and special financial reports as required.
10. Provide technical fiscal staff supervision of overt domestic and foreign field stations.
11. Prepare submissions to Comptroller General on overt fiscal policy matters.
12. Perform special audits of commercial firms records in connection with vouchered fund contracts.
13. Submit direct settlement claims involving vouchered and confidential funds to General Accounting Office.
14. Conduct fiscal training programs for administrative personnel assigned to Agency overt operating activities.
15. Furnish advice to CIA activities and individual employees in connection with fiscal matters pertaining to his office.
16. Conduct technical liaison on fiscal and related matters with the Treasury Department, General Accounting Office, Departments of State and Defense, Civil Service Commission, and such other agencies as approved by the Chief, Administrative Staff.
17. Review and recommend additions or changes to existing Agency regulations regarding fiscal matters.
18. Establish internal policies and procedures for the operation of his Division.
19. Prepare the annual budget estimate for his Division.

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EXHIBIT B

FUNCTIONAL STATEMENT

CHIEF, PAYROLL BRANCH

I. MISSION

As a Branch Chief of the Fiscal Division, the Chief, Payroll Branch, is charged with the preparation, audit, and certification of payrolls and distribution of salary payments for all vouchered personnel of CIA and NSC.

II. RESPONSIBILITIES AND AUTHORITY

Within the limits of his assigned mission, the Chief, Payroll Branch, Fiscal Division, is responsible for, and has commensurate authority to accomplish the fulfillment of the duties as set forth below.

A. FUNCTIONS

The Chief, Payroll Branch, will:

1. Review all vouchered personnel actions and time and attendance reports for completeness and propriety for payment.
2. Compute vouchered payroll and amount of deductions for retirement, income tax, bonds, rent, overpayments, etc.
3. Prepare and certify vouchered payrolls.
4. Maintain vouchered employee retirement records. Reconcile retirement deductions from vouchered and confidential payrolls with Civil Service Commission on an annual basis.
5. Maintain vouchered employee earnings and tax withholding records. Furnish statement (W-2) to each individual annually. Reconcile taxes withheld from vouchered and confidential payrolls with Internal Revenue Bureau, on a quarterly and annual basis.
6. Maintain vouchered employee United States Savings Bond records. Prepare request to Treasury Department for issuance of bonds. Reconcile bond records with Treasury Department on bi-weekly basis.
7. Maintain vouchered employee annual and sick leave records. Furnish each employee statement of leave balance on annual basis and upon request.
8. Maintain necessary control records for site audit by General Accounting Office.
9. Prepare instructions for preparation and processing of overseas vouchered personal payment vouchers.
10. Post-audit all vouchered overseas payrolls and living and

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11. Furnish advice to individuals on matters pertaining to the Branch.
12. Approve final Agency clearance for terminated vouchered employees.
13. Furnish periodic reports to Budget Officer and Accounts Branch, Fiscal Division, concerning personal services obligations and expenditures.
14. Prepare direct settlement claims for submission to General Accounting Office.
15. Submit questions as to propriety for payment of specific vouchers to the Comptroller General for decision.
16. Maintain prescribed technical liaison with State, Defense, and Treasury Departments, Civil Service Commission, and General Accounting Office.

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EXHIBIT C

## FUNCTIONAL STATEMENT, TRAVEL BRANCH

### I. MISSION

As a Branch Chief of the Fiscal Division, the Chief, Travel Branch, is charged with the preparation of vouchered CIA and NSC employee travel orders and certification for payment of obligations in connection therewith (including military and IAC).

### II. RESPONSIBILITIES AND AUTHORITY

Within the limits of his assigned mission, the Chief, Travel Branch, Fiscal Division, is responsible for and has commensurate authority to accomplish the fulfillment of his duties as set forth below for CIA and NSC.

#### A. FUNCTIONS

The Chief, Travel Branch, will:

(All functions listed below apply to vouchered funds only.)

1. Review requests for travel and issue appropriate travel orders.
2. Prepare and process indemnity bonds. Procure and liquidate advanced travel funds.
3. Advise and instruct travelers and administrative personnel on fiscal travel procedures.
4. Audit and certify for payment all types of travel vouchers involving reimbursement to travelers.
5. Audit and certify for payment or adjust all types of vouchers submitted by carriers or other government agencies for personnel travel or transportation service rendered.
6. Prepare travel vouchers for individuals upon completion of travel.
7. Prepare requisitions, stock, issue, maintain accountability, and render required reports for all transportation requests used within the Agency.
8. Post-audit all travel and transportation accounts paid at overseas Missions.
9. Prepare direct settlement claims for submission to General Accounting Office.
10. Submit questions as to propriety for payment of specific vouchers to the Comptroller General for decision.
11. Maintain prescribed technical liaison with State and Defense Departments and General Accounting Office.

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FUNCTIONAL STATEMENT, ACCOUNTS BRANCH

I. MISSION

As a Branch Chief of the Fiscal Division, the Chief, Accounts Branch, is charged with the establishment and maintenance of a centralized accounting system for CIA and NSC.

II. RESPONSIBILITIES AND AUTHORITY

Within the limits of his assigned mission, the Chief, Accounts Branch, Fiscal Division, is responsible for and has commensurate authority to accomplish the fulfillment of his duties as set forth below:

A. FUNCTIONS

The Chief, Accounts Branch, will:

1. Establish and maintain a centralized accounting control for all CIA and NSC funds.
2. Establish and maintain detailed accounting records for all CIA and NSC vouchered funds.
3. Obtain appropriation accounts and procedures information from General Accounting Office for CIA and NSC.
4. Procure CIA funds from contributing agencies and deposit with Treasury Department.
5. Prepare and process requisitions for transfer of CIA and NSC funds from Treasury Department to the chief disbursing officer.
6. Prepare and process requisitions for transfer of funds from the chief disbursing officer to overseas disbursing officers.
7. Review, code, and record accounting information covering obligation documents involving CIA and NSC vouchered funds.
8. Review and record expenditure documents involving CIA and NSC vouchered funds.
9. Make necessary reconciliation of accounts including receipts, disbursement, transfers, adjustments, and balances involving all vouchered and confidential funds appropriated for CIA and NSC internally and with Treasury Department and General Accounting Office.
10. Make reconciliation of vouchered and confidential fund payroll deductions for tax, retirement, and bonds with Treasury Department.

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11. Bill individuals, firms, and other government agencies for amounts due CIA and NSC; make collection and effect proper disposition of proceeds.
12. Effect accounting adjustments in CIA and NSC appropriations and funds.
13. Maintain allotment ledger accounts and prepare monthly financial reports covering all open appropriations for submission to Treasury Department and General Accounting Office as required by law.
14. Prepare monthly status report on each allotment account for submission to CIA and NSC operating officials.
15. Prepare monthly analysis of appropriation status and monthly report of expenditures by sub-object for Budget Officer and such special reports as may be requested.
16. Maintain prescribed technical liaison with Treasury Department, General Accounting Office, Department of Defense, State Department, and General Services Administration.

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## FISCAL PROCESSING BRANCH

### I. MISSION

As a Branch Chief of the Fiscal Division the Chief, Fiscal Processing Branch, is charged with receiving, recording, collating, and processing all CIA and NSC documents requiring action by the Fiscal Division.

### II. RESPONSIBILITIES AND AUTHORITY

Within the limits of his assigned mission, the Chief, Fiscal Processing Branch, Fiscal Division, is responsible for and has commendurate authority to accomplish the fulfillment of his duties as set forth below:

#### A. FUNCTIONS

The Chief, Fiscal Processing Branch, will:

1. Receive and distribute all mail and accounting and audit documents for the Division.
2. Complete all vouchers except for travel and payroll.
3. Prepare voucher and schedule of payments (XG-1) covering all expenditures of CIA and NSC processed through the Treasury Department.
4. Maintain vendor record of payment index.
5. Maintain files of obligation and liquidation documents.
6. Maintain Division record copy of all paid vouchers.
7. Maintain all necessary records and provide administrative support for General Accounting Office site audit representatives.
8. Maintain prescribed technical liaison with Treasury Department and General Accounting Office.
9. Furnish advice and assistance to vendors and CIA activities on fiscal matters as requested.
10. Procure and distribute throughout the Agency copies of decisions of the Comptroller General, laws, general regulations, Treasury Regulations, circulars, and similar publications.
11. Maintain control file of accounts currently rendered by disbursing officers in connection with Agency expenditures.
12. Procure and issue domestic postage stamps used by the Agency.
13. Prepare all Division requisitions for office supplies and equipment.
14. Be responsible officer for non-expendable property issued to the Division.

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CLAIMS BRANCH, FISCAL DIVISION

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I. MISSION

As a Branch Chief of the Fiscal Division the Chief, Claims Branch, is charged with certification for payment of all vouchered obligations for other than travel and payroll for the CIA and NSC.

II. RESPONSIBILITIES AND AUTHORITY

Within the limits of his assigned mission, the Chief, Claims Branch, Fiscal Division, is responsible for and has commensurate authority to accomplish the fulfillment of his duties as set forth below:

A. FUNCTIONS

The Chief, Claims Branch, will:

1. Review obligating documents (purchase orders, contracts, bills of lading, etc.) for completeness and propriety for payment.
2. Audit and certify vouchers for payment.
3. Prepare abstracts and index of applicable laws and regulations pertaining to payment of obligations by the government.
4. Maintain current file of decisions of the Comptroller General for reference purposes of the entire Division.
5. Post-audit all vouchered accounts other than payroll and travel paid at overseas Missions.
6. Prepare direct settlement claims for submission to the General Accounting Office.
7. Submit questions as to propriety for payment of specific vouchers to the Comptroller General for decision.
8. Process advance payments to other government agencies for approved projects.
9. Provide data to the Executive for preparation of annual motor vehicle accident report to Congress.
10. Furnish information and advice to Agency activities on matters pertaining to his Branch.
11. Prepare monthly report of excise tax collections for submission to Bureau of Internal Revenue, Treasury Department.

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